DOCUMENT RESUME

ED 302 309 JC 890 036

TITLE	Fiscal Year 1988 Unit Cost Report for the Public Community Colleges in Illinois.
INSTITUTION	Illinois Community Coll. Board, Springfield.
PUB DATE	Jan 89
NOTE	29p.
PUB TYPE	Reports - Research/Technical (143)
EDRS PRICE	MF01/PC02 Plus Postage.
DESCRIPTORS	*Community Colleges; *Educational Finance; *Expenditure per Student; *Expenditures; *Program Costs; Salaries; State Surveys; Two Year Colleges; *Unit Costs
IDENTIFIERS	*Illinois

ABSTRACT

The results of the annual unit cost study of the Illinois public community colleges are presented for fiscal year (FY) 1988, based on data on course offerings, enrollments, and costs provided by the colleges. After an initial overview, data and analyses are presented showing net instructional unit costs for FY 1988 compared with previous years; net, full, and total instructional unit costs; net instructional unit costs by cost categories; indirect instructional support unit costs; net instructional unit costs by the seven instructional cost categories and by subject area; and unit cost comparisons. Highlighted findings include the following: (1) the FY 1988 state average net instructional unit cost in the 39 public community college districts in Illinois was $103.92; (2) this represented an increase of 4.1% over FY 1987's average of $99.82; (3) with respect to the six categories comprising instructional costs, direct salary costs averaged $40.07, direct department cost averaged $7.56, direct equipment costs averaged $1.09, allocated indirect cost averaged $39.82, operation and maintenance costs averaged $14.59, and building rental costs averaged $0.80; and (4) unit costs ranged from a high of $164.97 for health occupation courses to a low of $65.96 for adult basic education/adult secondary education courses. (AJL)

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FISCAL YEAR 1988 UNIT COST REPORT

FOR THE

PUBLIC COMMUNITY COLLEGES OF ILLINOIS

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January 1989

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HIGHLIGHTS OF THE FISCAL YEAR 1988 UNIT COST REPORT FOR ILLINOIS PUBLIC COMMUNITY COLLEGES

1. The fiscal year 1988 state average net instructional unit cost in the 39 public community college districts in Illinois was $103.92. This represents an increase of $4.10 (4.1 percent) from the fiscal year 1987 state average of $99.82. Net instructional unit costs from fiscal year 1982 through fiscal year 1988 are shown in this report (see pages 3 and 4 for details).

2. The fiscal year 1988 state average unit cost measures calculated in this study were:

net instructional unit cost	$103.92
full instructional unit cost	$108.89
total institutional unit cost	$117.67

(See pages 5 and 6 for details.)

3. The fiscal year 1988 state average unit costs for the cost categories that comprise instruction in Illinois public community colleges were:

direct salary cost	$40.07
direct department cost	$ 7.56
direct equipment cost	$ 1.09
allocated indirect cost	$39.82
operation and maintenance cost	$14.59
building rental cost	$ .80

(See pages 7 and 8 for details.)

4. The state average unit costs for support services in the public community colleges of Illinois during fiscal year 1988 were as follows:

academic administration and planning cost	$ 9.17
learning resources cost	$ 4.10
student services cost	$ 8.80
administrative data processing cost	$ 3.31
general administration cost	$ 6.95
auxiliary services cost	$ .41
general institutional cost	$ 7.14

(See pages 9 and 10 for details.)

5. The Fiscal Year 1988 Unit Cost Study analyzed unit costs in the seven instructional categories utilized for state funding purposes. The differential funding for these seven categories is based on their differential unit costs. The state average unit cost, excluding State Community College of East St. Louis, for each category is shown below:

Baccalaureate and General Academic	$108.99
Business Occupational	$111.04
Technical Occupational	$130.05
Health Occupational	$164.97
Remedial Education	$109.73
Adult Basic Education/ Adult Secondary Education (ABE/ASE)	$ 65.96
General Studies	$ 66.96

(See pages 11 and 12 for details.)

6. Public service expenditures rose $5.3 million in fiscal year 1988 to $48.9 million. Public service includes non-credit community education and community service activities for governmental agencies, local business and industry, and the general community.

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FISCAL YEAR 1988 UNIT COST REPORT FOR THE PUBLIC COMMUNITY COLLEGES OF ILLINOIS

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INTRODUCTION

The Unit Cost Study is an annual project involving the direct participation of all public community colleges in Illinois. Each college submits basic data on course offerings, enrollments, and costs to the Illinois Community College Board staff, who in turn check the data for consistency with apportionment claims and financial reports and then compile the various reports of the Unit Cost Study.

The Unit Cost Study provides the Illinois Community College Board and the Illinois Board of Higher Education with information needed to perform their planning and coordinating functions. It also provides the individual community colleges with a useful tool in local planning, evaluation, and management. The study provides the basic cost information for determining the credit hour grant rates that are the basis for state financial support to public community colleges. In addition, the Unit Cost Study is an accountability report to the citizens of each public community college district.

Every effort has been made in the design of the Unit Cost Study to ensure comparability among colleges. The effective utilization of the Fiscal Management Manual by the colleges establishes consistency in financial data from college to college. In addition, the ICCB has developed a Unit Cost Study Manual which provides detailed procedures for conducting the Unit Cost Study. Specific descriptions and definitions of the basic functions and cost centers also are contained in this manual. Nevertheless, caution must be exercised in making direct comparisons among colleges. Environmental characteristics and historical trends vary among public community colleges and must be taken into consideration when comparing unit costs. Several factors which may contribute to high unit costs are high faculty salaries, a high proportion of vocational curricula, and low enrollments. On the other hand, high enrollments and a large proportion of low-cost curricula are among factors which contribute to low unit costs.

The Unit Cost Study consists of basic enrollment and cost data. Direct instructional cost data are supplied by each college for each instructional area offered. These data include midterm enrollments in student semester credit hours; costs for direct instructional salaries; direct departmental costs, such as contractual services, supplies, travel, and equipment; and direct instructional equipment costs. Indirect costs also are reported by each college in total dollar amounts. The Unit Cost Study computer programs allocate these indirect costs to each function (instruction, organized research, public service) and then to each instructional area on the basis of the proportion of student semester credit hours generated in a given instructional area.

The unit costs in this report are shown for a student semester credit hour. The unit "student semester credit hour" is an output measure of instruction, defined as one student taking one semester credit of coursework. (Colleges on the quarter system convert quarter hours to semester hours.) One full-time equivalent (FTE) student is defined as 30 student semester credit hours.

The Unit Cost Study includes all expenses from both general operating and restricted purposes funds of the community colleges that are expended for instruction, organized research, and public service. It includes expenditures from local taxes, student tuition and fees, other local sources, state grants, and federal grants. Also included are expenses for equipment and building repairs, renovations, and remodeling that are locally funded and are not reimbursed by the state.

Not included are the full costs for the construction of new facilities, site purchase, site improvement, or interest on site and construction bonds. Building depreciation costs are included in the Full Instructional Unit Cost.

Finally, a report is available upon request which lists the fiscal year 1988 statewide average net instructional unit cost by instructional subject area designated by the program classification system (PCS) codes and six-digit Classification of Instructional Program (CIP) codes for all public community colleges in Illinois. This report details the cost per student semester credit hour by each cost category for each instructional subject area and is similar to detailed reports showing the unit cost and total cost by instructional subject area previously produced for each community college.

Section I

COMPARISON OF FISCAL YEAR 1988 NET INSTRUCTIONAL UNIT COST WITH PREVIOUS YEARS

The results of the Fiscal Year 1988 Unit Cost Study show that the state average net instructional unit cost in the public community colleges of Illinois has increased from $99.82 in fiscal year 1987 to $103.92 in fiscal year 1988, an increase of $4.10 (4.1 percent). Table 1 shows the state average net instructional unit cost and the annual percent change since fiscal year 1982.

Table 1

STATE AVERAGE NET INSTRUCTIONAL UNIT COST IN ILLINOIS PUBLIC COMMUNITY COLLEGES SINCE FISCAL YEAR 1982

	FY 1982	FY 1983	FY 1984	FY 1985	FY 1986	FY 1987	FY 1988
Average Net Instructional Unit Cost	$66.53	$69.89	$79.24	$84.87	$92.03	$99.82	$103.92
Percent Change from Previous Year	+1.14%	+5.1%	+13.4%	+7.1%	+8.4%	+8.5%	+4.1%

Table 2 shows the net instructional unit costs for each of the public community colleges in Illinois since fiscal year 1982. College of DuPage-Open Campus only operated between fiscal years 1982 through 1985; therefore, cost data are limited to those years. In addition, fiscal year 1985 was the final year the Chicago Urban Skills Institute functioned as a separate college in the City Colleges of Chicago. Although the unit cost study has been modified during the past thirteen years, the comparability of instructional costs from year to year has been preserved.

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Table 2

NET INSTRUCTIONAL UNIT COST IN ILLINOIS PUBLIC COMMUNITY COLLEGES
SINCE FISCAL YEAR 1982

Dist. No.	District/College	FY 1982	FY 1983	FY 1984	FY 1985	FY 1986	FY 1987	FY 1988
501	Kaskaskia	$ 76.74	$ 73.01	$ 86.72	$ 91.27	$ 97.49	$101.72	$101.74
502	DuPage	(69.96)	(73.31)	(77.63)	(88.32)	92.46	96.30	100.01
	Main	78.52	81.12	84.09	94.38	---	---	---
	Open	49.96	53.82	59.29	71.91	---	---	---
503	Black Hawk	(73.29)	(76.58)	(92.47)	(85.61)	(97.50)	(95.13)	(97.93)
	Quad Cities	72.07	76.49	94.87	85.71	90.97	90.79	95.08
	East	80.42	77.09	79.49	85.11	133.85	121.09	114.06
504	Triton	76.79	79.12	88.12	101.40	114.99	129.15	131.03
505	Parkland	85.23	98.24	86.18	93.44	106.67	126.05	134.98
506	Sauk Valley	77.60	78.19	84.62	99.93	110.98	106.60	115.71
507	Danville	75.27	79.25	77.00	81.76	91.07	111.05	114.20
508	Chicago	(50.41)	(56.81)	(69.47)	(67.43)	(74.70)	(88.28)	(88.40)
	Kennedy-King	76.11	93.07	94.61	114.32	75.80	90.35	88.27
	Washington	73.14	85.15	93.49	102.82	102.66	122.84	128.12
	Malcolm X	77.45	81.53	83.14	97.65	65.42	76.56	74.38
	Truman	67.59	75.32	84.02	93.71	70.41	82.37	82.64
	Olive-Harvey	72.98	86.07	87.69	93.27	75.06	87.30	86.74
	Daley	67.76	77.92	84.52	86.39	93.51	99.95	97.94
	Wilbur Wright	67.74	75.73	92.72	101.73	97.62	110.70	111.45
	Urban Skills	33.62	35.80	48.76	28.46	---	---	---
	City-Wide	40.17	43.09	64.35	75.94	58.01	76.59	78.18
509	Elgin	79.64	82.74	96.25	105.58	112.90	115.68	120.54
510	South Suburban	71.91	73.87	74.72	85.47	86.74	96.11	117.96
511	Rock Valley	70.04	70.98	78.00	94.92	99.65	114.67	120.99
512	Harper	74.97	77.06	83.17	96.19	111.40	119.94	127.43
513	Illinois Valley	73.72	70.12	77.07	83.83	89.53	93.05	94.62
514	Illinois Central	84.96	83.30	82.19	92.20	101.15	99.98	101.44
515	Prairie State	80.65	82.89	88.94	111.02	123.14	122.43	119.13
516	Waubonsee	75.35	77.06	92.98	91.07	96.66	117.11	162.54
517	Lake Land	67.62	74.32	82.21	87.39	103.48	100.09	92.34
518	Carl Sandburg	72.61	79.56	84.29	88.44	103.17	106.37	108.42
519	Highland	68.59	71.95	71.73	91.83	96.65	96.31	98.15
520	Kankakee	69.72	59.01	70.61	73.82	74.32	76.65	75.79
521	Rend Lake	83.58	89.86	97.02	94.16	103.02	101.39	102.47
522	Belleville	64.74	68.65	72.24	84.20	92.65	99.37	90.89
523	Kishwaukee	66.79	73.83	78.74	90.57	102.28	108.08	115.42
524	Moraine Valley	61.73	58.75	77.84	88.74	84.31	90.10	94.92
525	Joliet	72.40	74.61	90.02	102.30	107.10	113.63	121.07
526	Lincoln Land	86.52	89.59	92.43	101.59	99.99	103.37	103.42
527	Morton	90.00	87.40	97.43	104.48	119.55	121.29	130.83
528	McHenry	69.98	73.89	80.31	89.12	105.46	102.01	109.35
529	Illinois Eastern	(59.87)	(65.92)	(63.42)	(60.63)	(61.94)	(72.38)	(84.01)
	Lincoln Trail	56.27	60.87	66.92	73.33	68.93	84.67	105.75
	Olney Central	69.81	79.72	73.48	71.39	74.17	82.08	99.41
	Wabash Valley	63.31	78.15	73.00	64.96	65.85	69.53	70.46
	Frontier	48.53	42.67	39.21	37.53	41.02	56.38	72.59
530	Logan	75.75	73.35	83.20	94.05	93.42	92.72	98.55
531	Shawnee	69.84	67.12	75.18	89.82	88.85	94.66	92.22
532	Lake County	89.58	79.97	92.42	107.85	116.73	121.96	131.13
533	Southeastern	74.80	72.72	79.95	89.77	88.16	86.45	83.82
534	Spoon River	80.70	83.48	88.18	106.76	121.23	111.90	116.07
535	Oakton	88.74	81.38	96.62	108.15	114.88	115.38	120.89
536	Lewis & Clark	70.25	74.77	80.04	89.51	88.86	91.26	101.64
537	Richland	94.59	95.48	97.88	110.49	106.50	107.50	121.92
539	John Wood	71.51	73.51	88.94	100.58	110.01	105.13	121.83
601	State Comm. Coll.	99.78	93.37	108.74*	128.17	128.56	121.51	136.66
	STATE AVERAGES	$ 66.53	$ 69.89	$ 79.24	$ 84.87	$ 92.03	$ 99.82	$103.92

*Estimated-Reports Not Submitted

Section II

FISCAL YEAR 1988 NET INSTRUCTIONAL UNIT COST, FULL INSTRUCTIONAL UNIT COST, AND TOTAL INSTITUTIONAL UNIT COST

Three distinct summary unit costs are calculated in the ICCB Unit Cost Study: net instructional unit cost, full instructional unit cost, and total institutional unit cost. The unit cost most often used is net instructional unit cost. This is the unit cost used in the state funding formula, as well as in most comparative analyses. Table 3 shows the state average unit cost and cost per full-time equivalent (FTE) student for each of these three unit cost types.

Table 4 lists the three types of unit cost for each community college district. The first unit cost shown is the net instructional unit cost. This unit cost includes the direct and indirect costs for instruction. The second is the full instructional unit cost, which is comprised of net instructional costs, other costs (the chargeback costs of sending students to other community colleges and the 80 percent federal share of college work-study students), building remodeling and renovation costs, and building depreciation costs. Full instructional unit cost represents the total cost of the instruction function within each college.

In addition to instruction, colleges have two other functions: public service and organized research. The unit costs of these functions also are shown in Table 4. Organized research is generally a minor function in the community colleges; however, public service is typically a major function. The total institutional unit cost in the last column represents the sum of the full instructional unit cost, organized research unit cost, and the public service unit cost.

Total dollar costs for each of these categories are shown in Table A-1 of the Appendix.

Public service costs, which represent the cost of non-credit community education and community service activities provided by the colleges to governmental agencies, business and industry, and the community itself, rose to $48,896,076. This is an increase of 12.2 percent from fiscal year 1987.

Table 3

COMPARISON OF FISCAL YEAR 1988 UNIT COST BY TYPE OF COST IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Type of Cost	FY 1988 Statewide Average Unit Cost	FY 1988 State Average Cost Per FTE Student
NET INSTRUCTIONAL COST	$103.92	$3,118
FULL INSTRUCTIONAL COST	$108.89	$3,267
TOTAL INSTITUTIONAL COST	$117.67	$3,530

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Table 4

FISCAL YEAR 1988 UNIT COST BY TYPE OF COST AND FUNCTION
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Dist. No.	District	Student Semester Credit Hours	Net Instructional Unit Cost	Other Cost	Building Repair Cost	Building Depreciation Cost	Full Instructional Unit Cost	Organized Research Cost	Public Service Cost	Total Institutional Unit Cost
501	Kaskaskia	64,489	$101.74	$ 0.90	$0.35	$0.50	$103.49	$0.00	$ 3.85	$107.34
502	DuPage	364,195	100.01	0.35	0.00	2.41	102.78	0.00	9.35	112.13
503	Black Hawk	137,800	97.93	0.23	5.22	2.47	105.83	0.00	20.77	126.60
504	Triton	251,025	131.03	0.95	0.70	0.90	133.58	0.00	8.64	142.22
505	Parkland	127,436	134.98	0.00	0.00	0.00	134.98	0.00	5.76	140.75
506	Sauk Valley	51,239	115.71	3.64	0.00	1.61	120.96	0.00	8.59	129.55
507	Danville	57,978	114.20	3.61	0.00	3.26	121.07	0.00	37.22	158.29
508	Chicago	1,654,020	88.40	1.27	0.64	2.65	92.95	0.00	1.09	94.04
509	Elgin	89,221	120.54	1.72	1.58	1.02	124.86	0.00	20.08	144.94
510	South Suburban	106,120	117.96	1.02	3.72	5.66	128.36	0.00	10.27	138.62
511	Rock Valley	108,569	120.99	0.92	2.73	8.24	132.88	0.00	16.13	149.01
512	Harper	228,541	127.43	0.57	6.73	1.32	136.05	0.00	10.89	146.95
513	Illinois Valley	74,295	94.62	1.61	0.00	1.58	97.81	0.00	22.35	120.16
514	Illinois Central	186,672	101.44	0.46	6.56	2.93	111.39	0.00	10.29	121.68
515	Prairie State	75,711	119.13	1.08	2.52	2.03	124.76	0.00	2.07	126.83
516	Waubonsee	68,086	162.54	1.76	9.98	2.43	176.71	0.00	11.70	188.41
517	Lake Land	88,088	92.34	1.32	2.11	0.92	96.68	0.00	12.79	109.47
518	Carl Sandburg	51,442	108.42	1.30	1.05	1.11	111.88	0.00	4.12	115.99
519	Highland	50,623	98.15	1.99	2.33	2.80	105.27	0.00	8.95	114.22
520	Kankakee	79,314	75.79	0.42	0.95	1.95	79.11	0.00	41.30	120.41
521	Rend Lake	57,422	102.47	0.99	0.00	1.12	104.58	0.00	3.55	108.13
522	Belleville	171,666	90.89	0.58	4.55	0.69	96.70	0.00	13.82	110.52
523	Kishwaukee	52,101	115.42	0.97	1.62	0.83	118.85	0.37	11.71	130.93
524	Moraine Valley	196,376	94.92	0.99	0.15	1.55	97.62	0.00	3.06	100.68
525	Joliet	155,151	121.07	1.41	2.15	0.04	124.67	0.00	18.93	143.60
526	Lincoln Land	112,315	103.42	0.92	2.79	0.90	108.04	0.00	13.51	121.54
527	Morton	47,360	130.83	4.09	0.00	1.03	135.96	0.00	3.98	139.93
528	McHenry	44,494	109.35	2.30	0.69	3.32	115.67	0.00	18.73	134.40
529	Illinois Eastern	125,914	84.00	2.76	0.00	0.40	87.17	0.00	8.57	95.74
530	Logan	73,375	98.55	0.48	0.00	2.03	101.06	0.00	8.49	109.55
531	Shawnee	30,098	92.22	0.87	7.77	1.51	102.38	0.00	3.40	105.78
532	Lake County	142,408	131.13	1.14	0.00	0.94	133.21	0.00	15.97	149.17
533	Southeastern	67,862	83.82	0.43	7.69	0.90	92.83	0.00	3.72	96.55
534	Spoon River	32,794	116.07	2.70	0.00	2.00	120.77	0.00	9.77	130.54
535	Oakton	154,998	120.89	1.33	0.14	3.37	125.73	0.00	16.77	142.50
536	Lewis & Clark	74,968	101.64	1.97	2.98	1.60	108.19	0.00	12.27	120.47
537	Richland	49,391	121.92	2.24	0.00	0.00	124.16	0.00	1.45	125.61
539	John Wood	42,760	121.83	1.67	0.14	0.56	124.20	0.00	11.90	136.10
601	State Community College	25,852	136.66	9.95	0.00	5.06	151.68	0.00	13.47	165.15
	STATE TOTALS/AVERAGES	5,572,169	$103.92	$ 1.20	$1.70	$2.08	$108.89	$0.00	$ 8.78	$117.67
	State Totals/Averages Without SCC	5,546,317	$103.77	$ 1.15	$1.70	$2.06	$108.70	$0.00	$ 8.75	$117.45

Section III

FISCAL YEAR 1988 NET INSTRUCTIONAL UNIT COST

Net instructional unit cost includes direct instructional salary costs, direct departmental costs, direct instructional equipment costs, allocated costs, operation and maintenance costs, and building rental costs. Allocated costs consist of various indirect costs (allocated by ICCB computer programs), including cost of learning resources, student services, data processing, general administration, general institutional services, and academic administration and planning. Table 5 shows a state summary of the fiscal year 1988 average unit costs and cost per full-time equivalent student included in net instructional cost. Table 6 presents these unit costs for each district. Total dollar expenditures by district for the net instructional cost classifications are shown in Table A-2 of the Appendix.

Costs for the instruction function include expenditures for all of the cost classifications in all of the instructional categories from baccalaureate/ general education through general studies. In comparing the unit cost of an individual community college, one must keep in mind that some types of programs generally cost more than others; therefore, a college with more expensive programs would be expected to have a higher overall unit cost. Additionally, smaller colleges would be expected to have higher unit costs than larger districts due partly to economies of scale and the need for a minimum level of personnel, physical plant, equipment, and library holdings necessary to maintain comprehensive programs.

Table 5

SUMMARY OF FISCAL YEAR 1988 NET INSTRUCTIONAL UNIT COST BY COST CATEGORIES IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Cost Category	State Average Unit Cost	State Average Cost Per FTE Student
Direct Instructional Salary Cost	$40.07	$1,202
Direct Instructional Departmental Cost	7.56	227
Direct Instructional Equipment Cost	1.09	33
Allocated Cost	39.82	1,195
Operation and Maintenance Cost	14.59	438
Building Rental Cost	0.80	24
NET INSTRUCTIONAL COST	$103.92	$3,118

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Table 6

FISCAL YEAR 1988 NET INSTRUCTIONAL UNIT COST BY COST CATEGORY
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Dist. No.	District	Student Semester Credit Hours	Direct Salary Cost	Direct Department Cost	Equipment Cost	Allocated Less O & M Cost	Operation and Maintenance Cost	Building Rental Cost	Net Instructional Unit Cost
501	Kaskaskia	64,489	$36.07	$11.77	$ .86	$39.12	$13.87	$ .05	$101.74
502	DuPage	364,195	38.90	11.21	.67	34.66	14.02	.54	100.01
503	Black Hawk	137,800	36.65	4.02	1.76	42.06	12.86	.57	97.93
504	Triton	251,025	47.69	9.72	2.28	51.74	19.56	.04	131.03
505	Parkland	127,436	58.12	6.91	1.80	52.23	15.93	.00	134.98
506	Sauk Valley	51,239	42.53	11.95	1.93	43.87	15.42	.00	115.71
507	Danville	57,978	41.79	14.21	4.28	36.00	17.56	.35	114.20
508	Chicago	1,654,020	33.41	3.68	.35	37.84	12.47	.64	88.40
509	Elgin	89,221	54.26	3.90	2.51	42.62	15.66	1.59	120.54
510	South Suburban	106,120	53.11	.33	5.32	37.96	21.23	.00	117.96
511	Rock Valley	108,569	42.39	17.08	3.24	42.47	15.67	.15	120.99
512	Harper	228,541	48.93	3.64	.06	53.78	20.50	.52	127.43
513	Illinois Valley	74,295	39.52	9.02	.62	29.50	15.96	.00	94.62
514	Illinois Central	186,672	41.69	13.75	.49	29.17	16.14	.21	101.44
515	Prairie State	75,711	55.14	4.39	1.68	40.26	17.66	.00	119.13
516	Waubonsee	68,086	42.83	1.75	1.19	80.34	17.91	18.52	162.54
517	Lake Land	88,088	33.10	6.18	.67	41.97	10.41	.00	92.34
518	Carl Sandburg	51,442	38.74	15.83	1.31	36.35	14.68	1.51	108.42
519	Highland	50,623	36.91	11.75	.25	32.80	16.06	.38	98.15
520	Kankakee	79,314	31.10	6.98	1.72	24.72	11.05	.23	75.79
521	Rend Lake	57,422	42.14	12.60	.00	32.23	15.50	.00	102.47
522	Belleville	171,666	35.41	8.13	1.08	34.40	11.04	.83	90.89
523	Kishwaukee	52,068	54.42	8.79	1.29	35.39	15.46	.03	115.39
524	Moraine Valley	196,376	37.53	2.44	2.58	38.34	13.60	.43	94.92
525	Joliet	155,151	45.13	18.33	1.74	37.44	18.42	.00	121.07
526	Lincoln Land	112,315	46.99	7.43	.55	33.31	14.47	.68	103.42
527	Morton	47,360	51.79	4.39	.91	45.77	27.82	.15	130.83
528	McHenry	44,494	43.29	10.66	.48	41.29	13.42	.22	109.35
529	Illinois Eastern	125,914	33.07	4.48	.43	33.32	12.38	.33	84.01
530	Logan	73,375	38.59	5.77	1.75	38.79	13.46	.19	98.55
531	Shawnee	30,098	34.83	8.53	.76	34.37	13.74	.00	92.22
532	Lake County	142,408	54.62	9.10	.06	49.08	18.26	.00	131.13
533	Southeastern	67,862	38.77	3.65	1.05	31.30	8.79	.26	83.82
534	Spoon River	32,794	43.54	2.56	1.56	51.54	16.46	.41	116.07
535	Oakton	154,998	41.73	23.03	1.30	37.83	13.60	3.40	120.89
536	Lewis & Clark	74,968	41.93	5.44	1.26	37.10	15.91	.00	101.64
537	Richland	49,391	43.17	5.97	.72	53.04	10.35	8.67	121.92
539	John Wood	42,760	21.11	45.10	4.27	45.36	5.52	.47	121.83
601	State Comm. Coll.	25,852	49.28	5.03	.56	59.35	22.44	.00	136.66
	STATE TOTALS/AVERAGES	5,572,169	$40.07	$ 7.56	$1.09	$39.82	$14.59	$ .80	$103.92
	State Totals/Averages Without SCC	5,546,317	$40.02	$ 7.57	$1.09	$39.73	$14.55	$ .80	$103.77

Section IV

FISCAL YEAR 1988 INDIRECT INSTRUCTIONAL SUPPORT UNIT COST

Table 7 summarizes the fiscal year 1988 statewide average unit cost and average cost per full-time equivalent student for each of the educational support areas. Table 8 shows the indirect unit cost for each community college district. Indirect costs include the cost of learning resources, student services, administrative data processing, general administration, general institutional services, academic administration and planning, and subsidy for auxiliary services. The costs of learning resources, student services, administrative data processing, general administration, and general institutional services are first allocated to the three functions (instruction, organized research, and public service) based on the proportion of professional full-time equivalent staff in each function. These costs then are allocated to each instructional area (i.e., PCS-CIP) by the proportion of semester credit hours in each area.

Academic administration and planning costs are costs above the departmental level that can be applied directly to the instructional function, but not to an individual department, and are, therefore, allocated only among the instructional areas. The salary for the Dean of Transfer Education, for example, is included here.

The cost for auxiliary services (bookstores and food services) in this study represents only the subsidy that a college provides to these services. If these services are self-supporting or profitable, costs for them are not included.

Total expenditures for each of the indirect instructional support categories are shown for each community college district in Table A-3 of the Appendix.

Table 7

SUMMARY OF FISCAL YEAR 1988 STATE AVERAGE UNIT COST FOR INDIRECT INSTRUCTIONAL SUPPORT IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Instructional Support	State Average Cost Per Student Semester Credit Hour	State Average Cost Per FTE Student
Academic Administration and Planning	$ 9.17	$ 275
Learning Resources	4.10	123
Student Services	8.80	264
Administrative Data Processing	3.31	99
General Administration	6.95	209
Auxiliary Services (subsidy only)	0.41	12
General Institutional	7.14	214
TOTALS	$39.85	$1,196

Illinois Community College Board

Table 8

FISCAL YEAR 1988 UNIT COST BY INSTRUCTIONAL SUPPORT AREAS IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Dist. No.	District	Student Semester Credit Hours	Academic Administration and Planning Cost	Learning Resource Cost	Student Services Cost	Administrative Data Processing Cost	General Administration Cost	Auxiliary Services Subsidy Cost	General Institutional Cost	Total Allocated Cost
501	Kaskaskia	64,489	$ 9.92	$2.45	$10.15	$2.83	$ 4.60	$1.22	$ 7.94	$39.12
502	DuPage	364,195	6.70	3.85	6.85	5.91	5.08	0.00	6.28	34.66
503	Black Hawk	137,800	11.90	3.84	7.90	2.54	10.18	0.00	8.32	44.70
504	Triton	251,025	9.27	4.51	13.02	4.78	5.35	1.29	13.51	51.74
505	Parkland	127,436	15.23	9.57	8.74	2.18	8.10	0.00	8.41	52.23
506	Sauk Valley	51,239	10.25	4.19	11.60	4.82	6.74	0.00	6.27	43.87
507	Danville	57,978	6.64	4.81	8.70	1.29	7.86	0.52	7.54	37.36
508	Chicago	1,654,020	13.61	2.43	8.14	3.29	7.23	0.00	3.18	37.87
509	Elgin	89,221	10.37	5.47	11.19	3.48	5.95	0.05	6.18	42.69
510	South Suburban	106,120	2.48	4.30	7.95	4.23	6.33	0.00	12.68	37.97
511	Rock Valley	108,569	5.95	5.02	9.12	3.55	7.21	1.18	10.45	42.48
512	Harper	228,541	9.93	8.01	11.00	4.44	5.10	0.76	14.55	53.78
513	Illinois Valley	74,295	3.35	4.69	6.30	2.01	5.58	1.94	5.62	29.50
514	Illinois Central	186,672	3.62	4.32	7.44	1.83	6.99	0.00	4.98	29.18
515	Prairie State	75,711	6.12	8.01	8.44	2.99	8.57	0.00	6.12	40.26
516	Waubonsee	68,086	14.16	11.42	12.92	9.06	19.20	0.00	13.61	80.36
517	Lake Land	88,088	18.91	1.78	7.51	3.02	1.89	0.59	8.17	41.87
518	Carl Sandburg	51,442	6.18	6.62	8.12	4.08	7.20	0.00	4.14	36.36
519	Highland	50,623	3.56	3.70	8.79	0.97	7.59	0.00	8.19	32.80
520	Kankakee	79,314	3.39	3.54	4.81	1.33	5.72	0.00	5.92	24.72
521	Rend Lake	57,422	9.08	3.15	5.64	1.06	6.39	2.12	4.80	32.25
522	Belleville	171,666	6.41	3.48	7.88	1.41	5.62	1.35	8.24	34.40
523	Kishwaukee	52,101	11.00	3.18	7.01	2.23	8.39	0.00	3.47	35.28
524	Moraine Valley	196,376	5.61	2.78	9.19	4.32	5.94	2.26	8.44	38.53
525	Joliet	155,151	2.72	2.92	12.30	4.04	6.45	0.00	9.02	37.45
526	Lincoln Land	112,315	5.95	4.54	8.61	2.60	5.93	0.65	5.03	33.31
527	Morton	47,360	5.52	3.84	11.24	3.25	10.30	1.51	10.12	45.77
528	McHenry	44,494	2.90	6.10	10.77	2.85	11.08	0.00	9.08	42.77
529	Illinois Eastern	125,914	3.48	2.25	4.66	1.78	9.01	0.00	12.15	33.32
530	Logan	73,375	8.33	4.51	9.65	0.94	4.52	2.86	7.99	38.79
531	Shawnee	30,098	8.18	2.81	10.03	2.09	5.71	0.09	5.47	34.37
532	Lake County	142,408	1.91	8.70	8.86	3.09	7.44	0.00	19.08	49.09
533	Southeastern	67,862	8.54	1.86	11.64	0.44	3.83	0.00	4.99	31.30
534	Spoon River	32,764	10.91	4.88	11.09	4.20	8.28	0.00	12.19	51.54
535	Oakton	154,998	5.61	8.14	11.02	1.57	8.53	0.98	1.98	37.83
536	Lewis & Clark	74,968	6.61	2.53	7.43	4.32	6.49	0.26	9.45	37.10
537	Richland	49,391	11.37	6.01	10.44	1.56	11.08	0.00	12.55	53.00
539	John Wood	42,760	6.69	2.45	11.56	5.00	9.29	0.00	10.35	45.36
601	State Comm. Coll.	25,852	11.36	5.23	13.53	6.48	14.95	0.89	6.91	59.35
STATE TOTALS/AVERAGES		5,572,169	$ 9.17	$4.10	$ 8.80	$3.31	$ 6.95	$0.41	$ 7.11	$39.85
State Totals/Averages Without SCC		5,546,317	$ 9.16	$4.10	$ 8.78	$3.30	$ 6.91	$0.41	$ 7.19	$39.76

Section V

FISCAL YEAR 1988 NET INSTRUCTIONAL UNIT COST IN SEVEN INSTRUCTIONAL CATEGORIES

Table 9 lists the statewide average net instructional unit cost and the average cost per full-time equivalent student in each of seven instructional categories. This cost information is the basis for determining the state credit hour grant rate in each of these instructional categories. State Community College is excluded from this statewide total because it is not funded by formula. Table 10 displays the unit cost in each of the seven instructional categories for each community college district in Illinois.

Multi-campus district unit costs for each instructional category are calculated in the same way that unit costs for single campus districts are calculated. This calculation treats multi-campus districts as single campus districts since the allocation of all indirect costs to the seven instructional categories is made on the basis of total credit hours in each category. Thus, consistency in comparisons among district unit costs is maintained.

Table 9

SUMMARY OF FISCAL YEAR 1988 NET INSTRUCTIONAL UNIT COST BY SEVEN INSTRUCTIONAL CATEGORIES IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Instructional Category	Statewide Average Unit Cost	Statewide Average Cost Per FTE Student
Baccalaureate and General Academic	$108.99	$3,270
Business Occupational	111.04	3,331
Technical Occupational	130.05	3,902
Health Occupational	164.97	4,949
Remedial Education	109.73	3,292
Adult Basic Education/Adult Secondary Education (ABE/ASE)	65.96	1,979
General Studies	66.96	2,009
All Instructional Areas*	$103.77	$3,113

*Without SCC

Illinois Community College Board

Table 10

FISCAL YEAR 1988 NET INSTRUCTIONAL UNIT COST BY SEVEN INSTRUCTIONAL CATEGORIES
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Dist. No.	District	Baccalaureate	Business	Technical	Health	Remedial	ABE/ASE	General Studies	Average
501	Kaskaskia	$ 95.80	$ 94.89	$114.41	$129.42	$ 82.65	$ 74.71	$ 72.52	$101.74
502	DuPage	96.77	97.72	105.88	160.94	89.03	101.13	93.27	100.01
503	Black Hawk	99.12	88.77	116.56	166.87	81.25	74.44	74.47	97.73
504	Triton	124.86	132.99	159.55	167.32	119.47	87.97	95.49	131.03
505	Parkland	116.44	120.87	165.87	264.64	139.86	140.89	208.63	134.98
506	Sauk Valley	106.93	106.67	141.35	165.19	102.82	95.14	122.77	115.71
507	Danville	105.08	103.63	163.14	119.31	58.35	103.93	58.00	114.20
508	Chicago	138.58	121.08	118.72	157.54	125.19	59.48	60.71	88.40
509	Elgin	111.60	127.42	141.78	222.48	72.12	112.29	-0-	120.54
510	South Suburban	119.34	120.00	145.25	146.47	133.72	79.79	90.97	117.96
511	Rock Valley	114.32	116.49	162.29	157.90	108.40	77.80	1,322.67	120.99
512	Harper	117.85	129.47	157.59	266.95	133.38	130.11	104.36	127.43
513	Illinois Valley	92.25	82.83	105.94	127.89	97.90	74.34	91.05	94.62
514	Illinois Central	91.06	101.27	134.65	210.18	86.42	81.51	87.58	101.44
515	Prairie State	110.97	118.37	142.88	206.98	87.74	78.58	78.84	119.13
516	Waubonsee	159.09	179.73	181.58	234.76	157.82	135.48	134.50	162.54
517	Lake Land	90.16	91.48	93.67	132.43	98.56	69.50	62.48	92.34
518	Carl Sandburg	98.94	115.26	166.15	151.45	96.70	76.16	89.75	108.42
519	Highland	97.88	86.63	121.16	111.65	78.33	98.44	71.61	98.15
520	Kankakee	71.14	71.43	121.08	95.98	101.40	55.53	69.08	75.79
521	Rend Lake	83.09	100.56	140.46	112.83	97.53	124.91	50.00	102.47
522	Belleville	83.67	86.32	100.90	147.97	94.62	92.39	64.79	90.89
523	Kishwaukee	93.70	114.24	156.34	149.06	96.62	166.84	109.41	115.39
524	Moraine Valley	90.47	96.06	123.42	158.57	33.15	63.23	-0-	94.92
525	Joliet	109.01	136.83	167.85	194.43	112.77	59.69	128.12	121.07
526	Lincoln Land	93.39	103.00	128.32	205.70	95.78	95.79	108.65	103.42
527	Morton	125.05	133.19	163.96	212.68	109.77	95.06	133.10	130.83
528	McHenry	107.63	116.45	141.70	105.67	63.75	89.89	-0-	109.35
529	Illinois Eastern	81.29	87.76	91.35	119.74	64.47	91.96	50.51	84.01
530	Logan	89.25	105.62	137.75	158.15	107.82	77.71	82.60	98.55
531	Shawnee	85.89	101.53	120.41	102.82	82.46	85.99	70.13	92.22
532	Lake County	127.25	126.66	141.59	246.14	113.72	90.85	132.96	131.13
533	Southeastern	78.83	78.30	105.38	85.03	66.95	60.39	50.08	83.82
534	Spoon River	113.90	105.31	153.58	103.38	99.26	115.72	90.75	116.07
535	Oakton	117.26	125.50	144.18	280.07	113.29	88.29	94.72	120.89
536	Lewis & Clark	100.21	101.43	109.85	140.42	99.08	77.03	70.46	101.64
537	Richland	120.65	119.98	150.05	113.67	107.15	99.95	103.17	121.92
539	John Wood	115.63	100.65	159.60	138.80	84.31	118.42	109.48	121.83
	STATE AVERAGES	$108.99	$111.04	$130.05	$164.97	$109.73	$ 65.96	$ 66.96	$103.77

APPENDIX

Total Expenditures Reports

Illinois Community College Board

Table A-1

FISCAL YEAR 1988 EXPENDITURES BY FUNCTION IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Dist. No.	District	Student Semester Credit Hours	Net Instructional Cost	Other Local Cost	Building Repair Cost	Building Depreciation Cost	Full Instructional Cost	Organized Research Cost	Public Service Cost	Total Institutional Cost
501	Kaskaskia	64,489	$ 6,560,916	$ 57,827	$ 22,529	$ 32,439	$ 6,673,711	$ 0	$ 248,454	$ 6,922,165
502	DuPage	364,195	36,424,716	128,430	0	878,655	37,431,801	0	3,404,910	40,836,711
503	Black Hawk	137,800	13,494,113	29,745	719,317	340,243	14,583,418	0	2,861,903	17,445,321
504	Triton	251,025	32,892,433	238,627	175,742	226,079	33,532,881	0	2,168,441	35,701,322
505	Parkland	127,436	17,201,717	0	0	0	17,201,717	0	734,617	17,936,334
506	Sauk Valley	51,239	5,928,623	186,762	0	82,448	6,197,833	0	440,064	6,637,897
507	Danville	57,978	6,621,167	209,107	0	189,132	7,019,406	0	2,157,692	9,177,098
508	Chicago	1,654,020	146,208,481	2,093,207	1,057,076	4,390,037	153,748,801	0	1,795,244	155,544,045
509	Elgin	89,221	10,754,695	153,499	140,874	91,304	11,140,372	0	1,791,446	12,931,818
510	South Suburban	106,120	12,517,454	108,548	394,590	600,589	13,621,181	0	1,089,608	14,710,789
511	Rock Valley	108,569	13,136,147	99,511	296,413	894,517	14,426,588	0	1,751,075	16,177,663
512	Harper	228,541	29,123,973	130,120	1,538,641	301,192	31,093,926	0	2,489,252	33,583,178
513	Illinois Valley	74,295	7,029,709	119,582	0	117,226	7,266,517	0	1,660,622	8,927,139
514	Illinois Central	186,672	18,936,547	85,794	1,225,244	546,329	20,793,914	0	1,920,376	22,714,290
515	Prairie State	75,711	9,019,611	81,976	190,644	153,492	9,445,723	0	156,363	9,602,086
516	Waubonsee	68,086	11,066,750	119,572	679,564	165,329	12,031,215	0	796,893	12,828,108
517	Lake Land	88,088	8,133,970	116,223	185,525	80,642	8,516,360	0	1,126,687	9,643,047
518	Carl Sandburg	51,442	5,577,276	66,935	53,800	57,270	5,755,281	0	211,723	5,967,004
519	Highland	50,623	4,968,689	100,670	117,842	141,849	5,329,050	0	453,118	5,782,168
520	Kankakee	79,314	6,011,417	33,651	75,247	154,502	6,274,817	0	3,275,552	9,550,369
521	Rend Lake	57,422	5,883,813	56,895	0	64,217	6,004,925	0	203,916	6,208,841
522	Belleville	171,666	15,602,335	99,228	780,424	118,275	16,600,262	0	2,371,626	18,971,888
523	Kishwaukee	52,101	6,013,407	50,738	84,640	43,177	6,191,962	19,480	610,037	6,821,479
524	Moraine Valley	196,376	18,639,848	194,660	30,030	305,000	19,169,538	0	600,724	19,770,262
525	Joliet	155,151	18,783,505	219,351	333,701	6,290	19,342,847	0	2,937,241	22,280,088
526	Lincoln Land	112,315	11,615,897	102,907	313,882	101,488	12,134,174	0	1,516,925	13,651,099
527	Morton	47,360	6,196,053	193,932	0	48,966	6,438,951	0	188,309	6,627,260
528	McHenry	44,494	4,865,635	102,325	30,861	147,679	5,146,500	0	833,537	5,980,037
529	Illinois Eastern	125,914	10,577,780	347,314	0	50,676	10,975,770	0	1,079,582	12,055,352
530	Logan	73,375	7,231,181	35,445	0	149,009	7,415,635	0	622,670	8,038,305
531	Shawnee	30,098	2,775,610	26,226	233,927	45,540	3,081,303	0	102,335	3,183,638
532	Lake County	142,408	18,673,575	162,387	0	133,519	18,969,481	0	2,273,962	21,243,443
533	Southeastern	67,862	5,688,178	29,115	521,739	60,791	6,299,823	0	252,504	6,552,327
534	Spoon River	32,794	3,806,541	88,463	0	65,589	3,960,593	0	320,350	4,280,943
535	Oakton	154,998	18,738,290	205,857	21,327	521,969	19,487,443	0	2,599,442	22,086,885
536	Lewis & Clark	74,968	7,619,770	147,471	223,503	120,137	8,110,881	0	920,202	9,031,083
537	Richland	49,391	6,021,784	110,619	0	0	6,132,403	0	71,590	6,203,993
539	John Wood	42,760	5,209,462	71,517	6,190	23,785	5,310,954	0	508,828	5,819,782
601	State Comm. Coll.	25,852	3,532,966	257,202	0	130,940	3,921,108	0	348,256	4,269,364
	STATE TOTALS	5,572,169	$579,084,034	$6,661,438	$ 9,453,272	$11,580,321	$606,779,065	$19,480	$48,896,076	$655,694,621
	State Totals Without SCC	5,546,317	$575,551,068	$6,404,236	$ 9,453,272	$11,449,381	$602,857,957	$19,480	$48,547,820	$651,425,257

Illinois Community College Board

Table A-2

FISCAL YEAR 1988 NET INSTRUCTIONAL EXPENDITURES BY COST CATEGORY IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Dist. No.	District	Student Semester Credit Hours	Direct Salary Cost	Direct Department Cost	Equipment Cost	Allocated Less O & M Cost	Operation and Maintenance Cost	Building Rental Cost	Net Instructional Cost
501	Kaskaskia	64,480	$ 2,326,237	$ 758,892	$ 55,248	$ 2,522,729	$ 894,577	$ 3,233	$ 6,560,916
502	DuPage	364,195	14,168,968	4,083,561	245,805	12,623,257	5,106,050	197,075	36,424,716
503	Black Hawk	137,800	5,050,070	554,605	242,470	5,795,792	1,772,527	78,649	13,494,113
504	Triton	251,025	11,972,041	2,440,816	571,125	12,988,802	4,910,222	9,427	32,892,433
505	Parkland	127,436	7,406,149	880,445	228,828	6,656,193	2,030,102	0	17,201,717
506	Sauk Valley	51,239	2,179,204	612,438	98,843	2,247,859	790,279	0	5,928,623
507	Danville	57,978	2,422,916	823,995	248,274	2,087,491	1,018,320	20,171	6,621,167
508	Chicago	1,654,020	55,254,366	6,091,247	587,085	62,590,692	20,621,938	1,063,153	146,208,481
509	Elgin	89,221	4,841,381	347,738	224,078	3,802,444	1,396,831	142,223	10,754,695
510	South Suburban	106,120	5,636,409	35,240	564,979	4,027,853	2,252,973	0	12,517,454
511	Rock Valley	108,569	4,602,076	1,854,171	351,408	4,611,182	1,701,298	16,012	13,136,147
512	Harper	228,541	11,181,405	831,881	13,276	12,291,709	4,685,752	119,950	29,123,973
513	Illinois Valley	74,295	2,936,147	670,438	45,983	2,191,510	1,185,631	0	7,029,709
514	Illinois Central	186,672	7,781,458	2,566,394	91,050	5,446,034	3,013,122	38,489	18,936,547
515	Prairie State	75,711	4,174,423	332,446	127,426	3,047,863	1,337,211	242	9,019,611
516	Waubonsee	68,086	2,915,990	119,160	81,074	5,470,255	1,219,263	1,261,008	11,066,750
517	Lake Land	88,088	2,915,912	544,806	58,856	3,696,960	917,436	0	8,133,970
518	Carl Sandburg	51,442	1,992,906	814,396	67,380	1,869,924	754,981	77,689	5,577,276
519	Highland	50,623	1,868,745	594,749	12,832	1,660,322	812,880	19,161	4,968,689
520	Kankakee	79,314	2,466,816	553,562	136,036	1,960,387	876,517	18,099	6,011,417
521	Rend Lake	57,422	2,419,502	723,756	1	1,850,781	889,773	0	5,883,813
522	Belleville	171,666	6,079,203	1,395,376	185,903	5,904,467	1,894,419	142,967	15,602,335
523	Kishwaukee	52,101	2,833,744	457,896	66,952	1,842,905	805,103	1,411	6,008,011
524	Moraine Valley	196,376	7,369,382	479,568	507,510	7,529,592	2,670,273	83,523	18,639,848
525	Joliet	155,151	7,001,447	2,843,301	270,657	5,809,556	2,858,544	0	18,783,505
526	Lincoln Land	112,315	5,278,019	834,288	61,871	3,740,655	1,624,708	76,356	11,615,897
527	Morton	47,360	2,452,547	208,029	43,065	2,167,705	1,317,499	7,208	6,196,053
528	McHenry	44,494	1,926,097	474,224	21,251	1,837,300	597,055	9,708	4,865,635
529	Illinois Eastern	125,914	4,163,622	564,277	54,499	4,195,615	1,558,693	41,074	10,577,780
530	Logan	73,375	2,831,765	423,404	128,188	2,846,310	987,366	14,148	7,231,181
531	Shawnee	30,098	1,048,172	256,764	22,728	1,034,353	413,593	0	2,775,610
532	Lake County	142,408	7,778,461	1,296,248	8,864	6,989,975	2,600,027	0	18,673,575
533	Southeastern	67,862	2,631,130	247,395	71,587	2,124,071	596,402	17,593	5,688,178
534	Spoon River	32,794	1,427,907	84,082	51,147	1,690,253	539,726	13,426	3,806,541
535	Oakton	154,998	6,467,720	3,569,732	201,765	5,863,944	2,107,583	527,546	18,738,290
536	Lewis & Clark	74,968	3,143,758	408,141	94,228	2,781,079	1,192,564	0	7,619,770
537	Richland	49,391	2,132,360	295,030	35,372	2,619,544	511,152	428,326	6,021,784
539	John Wood	42,760	902,818	1,928,572	182,478	1,939,484	235,909	20,201	5,209,462
601	State Comm. Coll.	25,852	1,273,968	129,982	14,514	1,534,343	580,159	0	3,532,966
	STATE TOTALS	5,572,169	$223,255,241	$42,131,045	$6,074,636	$221,891,190	$81,278,458	$4,448,069	$579,078,638
	State Totals Without SCC	5,546,317	$221,981,273	$42,001,063	$6,060,122	$220,356,847	$80,698,299	$4,448,069	$575,545,672

ERIC Clearinghouse for
Junior Colleges
FEB 24 1989

Illinois Community College Board

Table A-3

FISCAL YEAR 1988 EXPENDITURES BY INSTRUCTIONAL SUPPORT AREAS IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Dist. No.	District	Student Semester Credit Hours	Academic Administration & Planning Cost	Learning Resource Cost	Student Services Cost	Administrative Data Processing Cost	General Administration Cost	Auxiliary Services Subsidy Cost	General Institutional Cost	Total Allocated Cost
501	Kaskaskia	64,489	$ 640,037	$ 160,780	$ 665,264	$ 185,831	$ 301,654	$ 80,035	$ 520,275	$ 2,553,876
502	DuPage	364,195	2,439,479	1,480,090	2,636,416	2,271,351	1,954,239	0	2,413,681	13,195,256
503	Black Hawk	137,800	1,639,480	529,411	1,089,274	350,363	1,403,221	0	1,148,170	6,159,919
504	Triton	251,025	2,328,002	1,184,448	3,420,081	1,254,460	1,405,657	338,658	3,547,942	13,479,248
505	Parkland	127,436	1,940,247	1,251,378	1,143,642	284,975	1,059,894	0	1,099,847	6,779,983
506	Sauk Valley	51,239	525,423	224,417	621,163	258,160	360,932	0	335,715	2,325,810
507	Danville	57,978	384,798	309,436	560,453	83,359	505,872	33,413	485,544	2,362,875
508	Chicago	1,454,020	22,509,219	4,021,712	13,455,947	5,438,116	11,953,335	0	5,267,338	62,645,667
509	Elgin	89,221	925,529	520,807	1,064,737	331,673	566,057	5,100	588,211	4,002,114
510	South Suburban	106,120	262,917	466,080	861,881	458,058	686,221	0	1,374,680	4,109,837
511	Rock Valley	108,569	646,469	587,756	1,067,763	415,175	844,830	138,486	1,223,554	4,924,033
512	Harper	228,541	2,269,121	1,898,702	2,605,753	1,051,116	1,208,008	180,080	3,446,679	12,659,459
513	Illinois Valley	74,295	249,185	348,502	467,884	149,459	414,583	144,410	417,610	2,191,633
514	Illinois Central	186,672	675,671	826,785	1,424,000	350,368	1,336,525	0	952,002	5,565,351
515	Prairie State	75,711	463,707	614,843	647,301	229,148	657,463	0	469,804	3,082,266
516	Waubonsee	68,086	963,905	796,162	900,980	631,903	1,339,162	0	949,322	5,581,434
517	Lake Land	88,088	1,665,495	182,909	770,264	309,853	194,369	60,866	837,922	4,021,678
518	Carl Sandburg	51,442	318,148	340,729	417,888	209,829	370,472	0	213,133	1,870,199
519	Highland	50,623	180,033	188,328	447,563	49,419	386,697	0	417,013	1,669,053
520	Kankakee	79,314	268,985	306,008	416,059	115,058	494,470	0	511,492	2,112,072
521	Rend Lake	57,422	521,476	183,838	329,001	61,940	373,149	123,864	280,393	1,873,661
522	Belleville	171,666	1,101,233	623,708	1,410,986	251,830	1,006,822	241,211	1,475,261	6,111,051
523	Kishwaukee	52,101	573,237	170,767	376,782	119,712	450,582	0	186,368	1,877,448
524	Moraine Valley	196,376	1,101,443	561,408	1,854,851	871,331	1,198,536	455,537	1,704,175	7,747,281
525	Joliet	155,151	422,641	463,808	1,952,647	641,911	1,023,576	0	1,431,569	5,936,152
526	Lincoln Land	112,315	668,248	541,788	1,027,443	309,833	706,917	77,437	600,542	3,932,208
527	Morton	47,360	261,265	184,075	538,701	155,672	493,878	72,424	485,188	2,191,203
528	McHenry	44,494	129,068	305,731	539,648	142,656	555,127	0	454,802	2,127,032
529	Illinois Eastern	125,914	438,136	282,950	586,451	223,582	1,135,112	0	1,529,686	4,195,917
530	Logan	73,375	610,851	350,425	749,953	72,922	351,371	222,500	621,217	2,979,239
531	Shawnee	30,098	246,321	84,469	301,810	62,926	171,761	2,594	164,546	1,034,427
532	Lake County	142,408	272,497	1,255,748	1,278,335	445,613	1,073,891	0	2,753,823	7,079,907
533	Southeastern	67,862	579,493	128,347	802,228	30,253	264,125	0	344,088	2,148,534
534	Spoon River	32,794	357,630	165,930	376,832	142,542	281,248	0	414,069	1,738,251
535	Oakton	154,998	870,154	1,391,100	1,883,160	267,921	1,458,084	167,952	337,666	6,376,037
536	Lewis & Clark	74,968	495,779	191,984	565,012	328,523	493,785	20,000	718,503	2,813,586
537	Richland	49,391	561,452	301,250	523,324	78,140	555,174	0	629,131	2,648,471
539	John Wood	42,760	286,023	109,318	515,025	222,840	413,929	0	461,080	2,008,215
601	State Comm. Coll.	25,852	293,730	145,706	376,992	180,537	416,524	24,723	192,618	1,630,830
	STATE TOTALS	5,572,169	$51,086,527	$23,681,633	$50,673,494	$19,038,358	$39,867,252	$2,389,290	$41,004,659	$227,741,213
	State Totals Without SCC	5,546,317	$50,792,797	$23,535,927	$50,296,502	$18,857,821	$39,450,728	$2,364,567	$40,812,041	$226,110,383